

Form 990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung
benefit trust or private foundation)

OMB No 1545-0047

2010

Open to Public
Inspection

► The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2010 calendar year, or tax year beginning OCT 1, 2010 and ending SEP 30, 2011

<input type="checkbox"/> Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization MANHATTAN INSTITUTE FOR POLICY RESEARCH, INC.		D Employer identification number 13-2912529	
	Doing Business As		E Telephone number 212-599-7000	
	Number and street (or P O box if mail is not delivered to street address) 52 VANDERBILT AVENUE		Room/suite	
	City or town, state or country, and ZIP + 4 NEW YORK, NY 10017		G Gross receipts \$ 13,222,631.	
	F Name and address of principal officer: LAWRENCE MONE SAME AS C ABOVE		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
	I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)	
	J Website: ► MANHATTAN-INSTITUTE.ORG		H(c) Group exemption number ►	
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►		L Year of formation 1977 M State of legal domicile NY		

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: SEE PART III, LINE 1	
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3 Number of voting members of the governing body (Part VI, line 1a)	3 29
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4 28
	5 Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5 53
	6 Total number of volunteers (estimate if necessary)	6 0
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a 5,400.
b Net unrelated business taxable income from Form 990-T, line 34	7b -85,835.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 5,607,838. Current Year 11,335,605.
	9 Program service revenue (Part VIII, line 2g)	51,323. 60,500.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	516,811. 133,900.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-47,547. -20,597.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,128,425. 11,509,408.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	784,932. 960,039.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0. 0.
Expenses	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	4,647,419. 6,487,323.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0. 0.
	b Total fundraising expenses (Part IX, column (D), line 25) ► 1,248,112.	1,248,112.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	2,920,133. 4,968,442.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	8,352,484. 12,415,804.
	19 Revenue less expenses. Subtract line 18 from line 12	-2,224,059. -906,396.
	20 Total assets (Part X, line 16)	Beginning of Current Year 13,990,281. End of Year 13,234,744.
21 Total liabilities (Part X, line 26)	828,219. 1,121,806.	
22 Net assets or fund balances. Subtract line 21 from line 20	13,162,062. 12,112,938.	

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here	► <i>Michael Barreiro</i>	Date 7.23.12			
	Signature of officer ► <i>Michael Barreiro, VP, OPERATIONS</i>	Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name <i>Michael Friedman</i>	Preparer's signature <i>Michael J. Friedman</i>	Date 07/11/12	Check <input type="checkbox"/> if self-employed	PTIN P01066375
	Firm's name ► BUCHBINDER TUNICK & CO. LLP	Firm's EIN ►			
	Firm's address ► ONE PENN PLAZA NEW YORK, NY 10119-0219	Phone no 212-695-5003			

May the IRS discuss this return with the preparer shown above? (see instructions)

032001 02-22-11 LHA For Paperwork Reduction Act Notice, see the separate instructions.

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Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III X

1 Briefly describe the organization's mission:

THE MANHATTAN INSTITUTE IS A THINK TANK, WHOSE MISSION IS TO DEVELOP AND DISSEMINATE NEW IDEAS THAT FOSTER GREATER ECONOMIC CHOICE AND INDIVIDUAL RESPONSIBILITY.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes X No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes X No

If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses.

Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 2,614,778. including grants of \$ 183,450.) (Revenue \$ 380,150.)
CITY JOURNAL - QUARTERLY MAGAZINE DEVOTED TO IDENTIFYING PRACTICAL SOLUTIONS TO SOCIAL AND ECONOMIC PROBLEMS IN THE INNER CITIES; APPROXIMATELY 10,000 COPIES EACH QUARTER.

4b (Code:) (Expenses \$ 1,999,305. including grants of \$ 162,745.) (Revenue \$ 1,206,000.)
CENTER FOR STATE & LOCAL LEADERSHIP - THIS PROGRAM'S OBJECTIVE IS TO RESEARCH AND PROMULGATE CREATIVE, FREE-MARKET SOLUTIONS TO URBAN PROBLEMS.

4c (Code:) (Expenses \$ 1,064,570. including grants of \$ 539.) (Revenue \$ 237,395.)
CONFERENCES AND SEMINARS - THE INSTITUTE DISSEMINATES POLICY IDEAS IN A VARIETY OF LIVE EVENT FORMATS INCLUDING SPEECHES, PANEL DISCUSSIONS, LUNCHEON SEMINARS, DEBATES AND CONFERENCES.

4d Other program services. (Describe in Schedule O.)

(Expenses \$ 4,272,389. including grants of \$ 613,305.) (Revenue \$ 1,822,452.)

4e Total program service expenses ► 9,951,042.

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Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1 X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3 X	
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4 X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6 X	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7 X	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8 X	
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9 X	
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	10 X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable. <ul style="list-style-type: none"> a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X 	11a X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII	11b X	
12b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional.	11c X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	11d X	
14a Did the organization maintain an office, employees, or agents outside of the United States?	11e X	
14b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Parts I and IV	11f X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV	12a X	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV	12b X	
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	13 X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	14a X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	14b X	
20a Did the organization operate one or more hospitals? If "Yes," complete Schedule H	15 X	
20b If "Yes" to line 20a, did the organization attach its audited financial statements to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	16 X	
	17 X	
	18 X	
	19 X	
	20a X	
	20b	

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Part IV Checklist of Required Schedules (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	<input checked="" type="checkbox"/>
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	<input checked="" type="checkbox"/>
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	<input checked="" type="checkbox"/>
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No", go to line 25	24a	<input checked="" type="checkbox"/>
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
24c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
24d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	<input checked="" type="checkbox"/>
25b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	<input checked="" type="checkbox"/>
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26	<input checked="" type="checkbox"/>
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27	<input checked="" type="checkbox"/>
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
28a	a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a	<input checked="" type="checkbox"/>
28b	b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	<input checked="" type="checkbox"/>
28c	c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c	<input checked="" type="checkbox"/>
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	<input checked="" type="checkbox"/>
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	<input checked="" type="checkbox"/>
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	<input checked="" type="checkbox"/>
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	<input checked="" type="checkbox"/>
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	<input checked="" type="checkbox"/>
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34	<input checked="" type="checkbox"/>
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?	35	<input checked="" type="checkbox"/>
a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	<input checked="" type="checkbox"/>
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	<input checked="" type="checkbox"/>
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38	<input checked="" type="checkbox"/>

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Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a 1b	133 0
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	<input checked="" type="checkbox"/>
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	53
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	<input checked="" type="checkbox"/>
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)		
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	<input checked="" type="checkbox"/>
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	<input checked="" type="checkbox"/>
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	<input checked="" type="checkbox"/>
b If "Yes," enter the name of the foreign country: ► See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	<input checked="" type="checkbox"/>
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	<input checked="" type="checkbox"/>
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a	<input checked="" type="checkbox"/>
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).	7a	<input checked="" type="checkbox"/>
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7b	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7c	<input checked="" type="checkbox"/>
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7d	
d If "Yes," indicate the number of Forms 8282 filed during the year	7e	<input checked="" type="checkbox"/>
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7f	<input checked="" type="checkbox"/>
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7g	
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7h	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	8	
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	9a	
9 Sponsoring organizations maintaining donor advised funds.	9b	
a Did the organization make any taxable distributions under section 4966?		
b Did the organization make a distribution to a donor, donor advisor, or related person?		
10 Section 501(c)(7) organizations. Enter:	10a 10b	
a Initiation fees and capital contributions included on Part VIII, line 12		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11 Section 501(c)(12) organizations. Enter:	11a 11b	
a Gross income from members or shareholders		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a 12b	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.	13a	
a Is the organization licensed to issue qualified health plans in more than one state?		
Note. See the instructions for additional information the organization must report on Schedule O.		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c Enter the amount of reserves on hand	13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	<input checked="" type="checkbox"/>
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	

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Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	29	
1b	Enter the number of voting members included in line 1a, above, who are independent	28	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6	Does the organization have members or stockholders?	6	X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	X
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:	8a	X
a	The governing body?	8b	X
b	Each committee with authority to act on behalf of the governing body?		
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9	X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No	
10a	Does the organization have local chapters, branches, or affiliates?	10a	X
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b	
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.	12a	X
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	12b	X
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12c	X
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	13	X
13	Does the organization have a written whistleblower policy?	14	X
14	Does the organization have a written document retention and destruction policy?	15a	X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	15b	X
a	The organization's CEO, Executive Director, or top management official	16a	X
b	Other officers or key employees of the organization	16b	
	If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► **SEE SCHEDULE O**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.

Own website Another's website Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ►

THE ORGANIZATION - 212-599-7000

52 VANDERBILT AVENUE, NEW YORK, NY, NEW YORK, NY 10017

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response to any question in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter 0 in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
LAWRENCE MONE <u>PRESIDENT</u>	40.00	X	X				409,408.	0.	50,053.
CLIFFORD S. ASNESS, PHD. <u>TRUSTEE</u>	0.60	X					0.	0.	0.
CHARLES H. BRUNIE <u>TRUSTEE</u>	0.60	X					0.	0.	0.
ANDREW CADER <u>TRUSTEE</u>	0.60	X					0.	0.	0.
ANN J. CHARTERS <u>TRUSTEE</u>	0.60	X					0.	0.	0.
RAVENEL CURRY <u>TRUSTEE</u>	0.60	X					0.	0.	0.
TIMOTHY G. DALTON, JR. <u>TRUSTEE</u>	0.60	X					0.	0.	0.
MICHAEL J. FEDAK <u>VICE-CHAIRMAN</u>	0.60	X	X				0.	0.	0.
PETER M. FLANIGAN <u>TRUSTEE</u>	0.60	X					0.	0.	0.
KENNETH B. GILMAN <u>TRUSTEE</u>	0.60	X					0.	0.	0.
MAURICE R. GREENBERG <u>TRUSTEE</u>	0.60	X					0.	0.	0.
FLEUR HARLAN <u>TRUSTEE</u>	0.60	X					0.	0.	0.
WILLIAM KRISTOL <u>TRUSTEE</u>	0.60	X					0.	0.	0.
FRANK J. MACCHIAROLA <u>TRUSTEE</u>	0.60	X					0.	0.	0.
THOMAS F. MCWILLIAMS <u>TRUSTEE</u>	0.60	X					0.	0.	0.
JAY H. NEWMAN <u>TRUSTEE</u>	0.60	X					0.	0.	0.
RODNEY NICHOLS <u>TRUSTEE</u>	0.60	X					0.	0.	0.

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Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
ROBERT ROSENKRANZ	0.60	X					0.	0.	0.
TRUSTEE									
NATHAN E. SAINT-AMAND, MD	0.60	X					0.	0.	0.
TRUSTEE									
PAUL E. SINGER	0.60	X	X				0.	0.	0.
CHAIRMAN									
THOMAS W. SMITH	0.60	X					0.	0.	0.
TRUSTEE									
DONALD G. TOBER	0.60	X					0.	0.	0.
TRUSTEE									
DIETRICH WEISMANN	0.60	X					0.	0.	0.
TRUSTEE									
BRUCE G. WILCOX	0.60	X					0.	0.	0.
TRUSTEE									
KATHRYN S. WYLDE	0.60	X					0.	0.	0.
TRUSTEE									
SEAN MICHAEL FIELER	0.60	X					0.	0.	0.
TRUSTEE									
1b Sub-total							409,408.	0.	50,053.
c Total from continuation sheets to Part VII, Section A							1,329,374.	0.	266,958.
d Total (add lines 1b and 1c)							1,738,782.	0.	317,011.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ►

18

3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

Yes	No
3	X
4	X
5	X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation
JAMES PIERESON 264 MILLARD AVENUE, SLEEPY HOLLOW, NY 10591	SENIOR FELLOW	140,000.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ►

1

SEE PART VII, SECTION A CONTINUATION SHEETS

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Part VIII Statement of Revenue

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1 a Federated campaigns b Membership dues c Fundraising events d Related organizations e Government grants (contributions) f All other contributions, gifts, grants, and similar amounts not included above g Noncash contributions included in lines 1a-1f \$ h Total. Add lines 1a-1f	1a 1b 1c 1,371,134. 1d 1e 1f 9,964,471. 838,949. ► 11335605.			
Program Service Revenue	2 a BOOK SALES b c d e f All other program service revenue g Total. Add lines 2a-2f	Business Code 511130	60,500.	60,500.	
	3 Investment income (including dividends, interest, and other similar amounts) 4 Income from investment of tax-exempt bond proceeds 5 Royalties		► 118,792.		118,792.
	6 a Gross Rents b Less: rental expenses c Rental income or (loss) d Net rental income or (loss)	(i) Real 1572071.			
	7 a Gross amount from sales of assets other than inventory b Less: cost or other basis and sales expenses c Gain or (loss) d Net gain or (loss)	(i) Securities 1556963. 15,108.			
	8 a Gross income from fundraising events (not including \$ 1,371,134. of contributions reported on line 1c). See Part IV, line 18 b Less: direct expenses c Net income or (loss) from fundraising events	► a 125,400. b 156,260. ► -30,860.			-30,860.
Other Revenue	9 a Gross income from gaming activities. See Part IV, line 19 b Less: direct expenses c Net income or (loss) from gaming activities	a b			
	10 a Gross sales of inventory, less returns and allowances b Less: cost of goods sold c Net income or (loss) from sales of inventory	a b			
	Miscellaneous Revenue	Business Code 541800	5,400.		5,400.
	11 a ADVERTISING INCOME b c d All other revenue e Total. Add lines 11a-11d 12 Total revenue. See instructions		► 5,400. ► 11509408.	80,471.	5,400. 87,932.

**MANHATTAN INSTITUTE FOR POLICY RESEARCH,
INC.**

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D)

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	108,750.	108,750.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	851,289.	851,289.		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	981,771.	681,768.	183,696.	116,307.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	4,162,663.	3,458,325.	324,895.	379,443.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	482,729.	400,074.	32,289.	50,366.
9 Other employee benefits	516,820.	438,919.	40,327.	37,574.
10 Payroll taxes	343,340.	277,314.	31,156.	34,870.
11 Fees for services (non-employees):				
a Management				
b Legal	135,936.	118,384.	10,838.	6,714.
c Accounting	64,650.		64,650.	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees	88,430.		88,430.	
g Other	487,033.	355,759.	48,022.	83,252.
12 Advertising and promotion	237,392.	167,130.	18,806.	51,456.
13 Office expenses	506,646.	306,620.	72,816.	127,210.
14 Information technology	43,151.	39,327.	3,059.	765.
15 Royalties	1,698.	1,698.		
16 Occupancy	618,245.	312,149.	250,469.	55,627.
17 Travel	376,262.	300,399.	18,482.	57,381.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,060,419.	895,134.	2,456.	162,829.
20 Interest	619.		619.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	43,504.	25,231.	12,182.	6,091.
23 Insurance	31,882.	25,665.	2,710.	3,507.
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a RESEARCH & SUBSCRIPTION	710,823.	667,914.	8,967.	33,942.
b PRINTING & PUBLICATIONS	551,461.	519,193.	549.	31,719.
c FELLOWSHIP ALLOC FR PG	10,291.		1,232.	9,059.
d				
e				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	12,415,804.	9,951,042.	1,216,650.	1,248,112.
26 Joint costs. Check here ► <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

MANHATTAN INSTITUTE FOR POLICY RESEARCH,
INC.

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Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	1,329,755.	1	984,302.
	2 Savings and temporary cash investments	212,562.	2	985,528.
	3 Pledges and grants receivable, net	813,414.	3	208,825.
	4 Accounts receivable, net		4	
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	27,339.	8	26,584.
	9 Prepaid expenses and deferred charges	1,323.	9	62,062.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 679,756.		
	b Less: accumulated depreciation	10b 471,931.	10c 106,998.	207,825.
	11 Investments - publicly traded securities	4,358,270.	11	3,638,079.
	12 Investments - other securities. See Part IV, line 11	6,976,880.	12	6,912,101.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	163,740.	15	209,438.
	16 Total assets. Add lines 1 through 15 (must equal line 34)	13,990,281.	16	13,234,744.
Liabilities	17 Accounts payable and accrued expenses	720,450.	17	1,005,946.
	18 Grants payable		18	
	19 Deferred revenue	49,769.	19	50,741.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D	58,000.	25	65,119.
	26 Total liabilities. Add lines 17 through 25	828,219.	26	1,121,806.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	12,162,062.	27	11,112,938.
	28 Temporarily restricted net assets	1,000,000.	28	1,000,000.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	13,162,062.	33	12,112,938.
	34 Total liabilities and net assets/fund balances	13,990,281.	34	13,234,744.

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INC.

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1 Total revenue (must equal Part VIII, column (A), line 12)	11,509,408.
2 Total expenses (must equal Part IX, column (A), line 25)	12,415,804.
3 Revenue less expenses. Subtract line 2 from line 1	-906,396.
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	13,162,062.
5 Other changes in net assets or fund balances (explain in Schedule O)	-142,728.
6 Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	12,112,938.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	<input checked="" type="checkbox"/>
b Were the organization's financial statements audited by an independent accountant?	2b	<input checked="" type="checkbox"/>
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	2c	<input checked="" type="checkbox"/>
d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	3a	<input checked="" type="checkbox"/>
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	3b	

Form 990 (2010)

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No 1545-0047

2010

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

Name of the organization **MANHATTAN INSTITUTE FOR POLICY RESEARCH, INC.** Employer identification number **13-2912529**

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

1	<input type="checkbox"/> A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
2	<input type="checkbox"/> A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
3	<input type="checkbox"/> A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
4	<input type="checkbox"/> A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: _____
5	<input type="checkbox"/> An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
6	<input type="checkbox"/> A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
7	<input checked="" type="checkbox"/> An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
8	<input type="checkbox"/> A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
9	<input type="checkbox"/> An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
10	<input type="checkbox"/> An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
11	<input type="checkbox"/> An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
	a <input type="checkbox"/> Type I b <input type="checkbox"/> Type II c <input type="checkbox"/> Type III - Functionally integrated d <input type="checkbox"/> Type III - Other
e	<input type="checkbox"/> By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
f	If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box <input type="checkbox"/>
g	Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
	(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
	(ii) A family member of a person described in (i) above?
	(iii) A 35% controlled entity of a person described in (i) or (ii) above?
h	Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

LHA

Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2010

MANHATTAN INSTITUTE FOR POLICY RESEARCH,

Schedule A (Form 990 or 990-EZ) 2010 INC.

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Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	12091366.	11254935.	11110477.	17476340.	11335605.	63268723.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	12091366.	11254935.	11110477.	17476340.	11335605.	63268723.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						3835751.
6 Public support. Subtract line 5 from line 4						59432972.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4	12091366.	11254935.	11110477.	17476340.	11335605.	63268723.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	317,570.	648,857.	254,618.	266,947.	118,792.	1606784.
9 Net income from unrelated business activities, whether or not the business is regularly carried on	5,400.	5,400.	12,900.	5,100.	5,400.	34,200.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						64909707.
12 Gross receipts from related activities, etc. (see instructions)					12	4,072,070.

13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► **Section C. Computation of Public Support Percentage**

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))	14	91.56	%
15 Public support percentage from 2009 Schedule A, Part II, line 14	15	91.87	%
16a 33 1/3% support test - 2010. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		► <input checked="" type="checkbox"/>	
b 33 1/3% support test - 2009. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		► <input type="checkbox"/>	
17a 10% -facts-and-circumstances test - 2010. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		► <input type="checkbox"/>	
b 10% -facts-and-circumstances test - 2009. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		► <input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		► <input type="checkbox"/>	

Schedule A (Form 990 or 990-EZ) 2010

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support (Add lines 9, 10c, 11, and 12)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2010.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ►

b **33 1/3% support tests - 2009.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ►

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ►

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**

► Complete if the organization answered "Yes," to Form 990,

Part IV, line 6, 7, 8, 9, 10, 11, or 12.

► Attach to Form 990. ► See separate instructions.

OMB No. 1545-0047

2010Open to Public
InspectionName of the organization **MANHATTAN INSTITUTE FOR POLICY RESEARCH,
INC.** Employer identification number
13-2912529**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Yes No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
2a	
2b	
2c	
2d	

a Total number of conservation easements

b Total acreage restricted by conservation easements

c Number of conservation easements on a certified historic structure included in (a)

d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► _____

4 Number of states where property subject to conservation easement is located ► _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ► _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ► \$ _____

(ii) Assets included in Form 990, Part X ► \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1 ► \$ _____

b Assets included in Form 990, Part X ► \$ _____

**MANHATTAN INSTITUTE FOR POLICY RESEARCH,
INC.**

Schedule D (Form 990) 2010

13-2912529 Page 2

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items
(check all that apply):

a Public exhibition
b Scholarly research
c Preservation for future generations

d Loan or exchange programs

e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection?

Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

Yes No

b If "Yes," explain the arrangement in Part XIV and complete the following table:

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21?

Yes No

b If "Yes," explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as:

a Board designated or quasi-endowment ► _____ %

b Permanent endowment ► _____ %

c Term endowment ► _____ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization

by:

(i) unrelated organizations

(ii) related organizations

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

Yes No

3a(i) _____

3a(ii) _____

3b _____

4 Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements	161,230.	108,983.	52,247.	
d Equipment	518,526.	362,948.	155,578.	
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				► 207,825.

Schedule D (Form 990) 2010

**MANHATTAN INSTITUTE FOR POLICY RESEARCH,
INC.**

Schedule D (Form 990) 2010

13-2912529 Page 3

Part VII Investments - Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) INVESTMENT IN LIMITED		
(B) PARTNERSHIPS	4,467,925.	END-OF-YEAR MARKET VALUE
(C) INVESTMENT IN HEDGE FUND	2,444,176.	END-OF-YEAR MARKET VALUE
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Col (b) must equal Form 990, Part X, col (B) line 12.) ►	6,912,101.	

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Col (b) must equal Form 990, Part X, col (B) line 13.) ►		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Total. (Column (b) must equal Form 990, Part X, col (B) line 15.) ►

Part X Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Amount
(1) Federal income taxes	
(2) DEFERRED RENT	65,119.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25.) ►	65,119.

2. FIN 48 (ASC 740) Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

**MANHATTAN INSTITUTE FOR POLICY RESEARCH,
INC.**

Schedule D (Form 990) 2010

13-2912529 Page 4

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1 Total revenue (Form 990, Part VIII, column (A), line 12)	1	11,509,408.
2 Total expenses (Form 990, Part IX, column (A), line 25)	2	12,415,804.
3 Excess or (deficit) for the year. Subtract line 2 from line 1	3	-906,396.
4 Net unrealized gains (losses) on investments	4	-142,728.
5 Donated services and use of facilities	5	
6 Investment expenses	6	
7 Prior period adjustments	7	
8 Other (Describe in Part XIV.)	8	
9 Total adjustments (net). Add lines 4 through 8	9	-142,728.
10 Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	-1,049,124.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1 Total revenue, gains, and other support per audited financial statements	1	11,278,250.
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a Net unrealized gains on investments	2a	-142,728.
b Donated services and use of facilities	2b	
c Recoveries of prior year grants	2c	
d Other (Describe in Part XIV.)	2d	
e Add lines 2a through 2d	2e	-142,728.
3 Subtract line 2e from line 1	3	11,420,978.
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a Investment expenses not included on Form 990, Part VIII, line 7b	4a	88,430.
b Other (Describe in Part XIV.)	4b	
c Add lines 4a and 4b	4c	88,430.
5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	11,509,408.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1 Total expenses and losses per audited financial statements	1	12,327,374.
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a Donated services and use of facilities	2a	
b Prior year adjustments	2b	
c Other losses	2c	
d Other (Describe in Part XIV.)	2d	
e Add lines 2a through 2d	2e	0.
3 Subtract line 2e from line 1	3	12,327,374.
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a Investment expenses not included on Form 990, Part VIII, line 7b	4a	88,430.
b Other (Describe in Part XIV.)	4b	
c Add lines 4a and 4b	4c	88,430.
5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	12,415,804.

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

SCHEDULE F
(Form 990)Department of the Treasury
Internal Revenue Service**Statement of Activities Outside the United States**► Complete if the organization answered "Yes" to Form 990,
Part IV, line 14b, 15, or 16.
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2010Open to Public
Inspection

Name of the organization

**MANHATTAN INSTITUTE FOR POLICY RESEARCH,
INC.**

Employer identification number

13-2912529**Part I General Information on Activities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.**1 For grantmakers.** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No**2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of grant funds outside the United States.**3 Activities per Region** (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
NORTH AMERICA	0	0	FELLOWSHIP		72,000.
3 a Sub-total . . .	0	0			72,000.
b Total from continuation sheets to Part I . . .	0	0			0.
c Totals (add lines 3a and 3b) . . .	0	0			72,000.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule F (Form 990) 2010

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Check this box if no one recipient received more than \$5,000

recipient who received more than \$5,000. Check this box if no one recipient received more than \$5,000

Part II can be duplicated if additional space is needed.

Part II: Can the duplicate be eliminated?

1 (a) Name of organization (b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
	NORTH AMERICA	FELLOWSHIP	72,000.	ELECTRONIC FUND TRANSFER	0.		

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter

Enter total number of other organizations or entities

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Saturday 5th June 2009 0010

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

MANHATTAN INSTITUTE FOR POLICY RESEARCH,
INC.

Schedule F (Form 990) 2010

13-2912529 Page 4

Part IV Foreign Forms

1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 926, *Return by a U.S. Transferor of Property to a Foreign Corporation* (see *Instructions for Form 926*) Yes No

2 Did the organization have an interest in a foreign trust during the tax year? If "Yes," the organization may be required to file Form 3520, *Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts*, and/or Form 3520-A, *Annual Information Return of Foreign Trust With a U.S. Owner* (see *Instructions for Forms 3520 and 3520-A*) Yes No

3 Did the organization have an ownership interest in a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 5471, *Information Return of U.S. Persons with respect to Certain Foreign Corporations*. (see *Instructions for Form 5471*) Yes No

4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? If "Yes," the organization may be required to file Form 8621, *Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund*. (see *Instructions for Form 8621*) Yes No

5 Did the organization have an ownership interest in a foreign partnership during the tax year? If "Yes," the organization may be required to file Form 8865, *Return of U.S. Persons with respect to Certain Foreign Partnerships*. (see *Instructions for Form 8865*) Yes No

6 Did the organization have any operations in or related to any boycotting countries during the tax year? If "Yes," the organization may be required to file Form 5713, *International Boycott Report* (see *Instructions for Form 5713*) Yes No

Schedule F (Form 990) 2010

Part V Supplemental Information

Complete this part to provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information.

SCHEDULE F, PART I, LINE 2: FELLOWSHIPS ARE GIVEN BY THE INSTITUTE AND PAYMENTS ARE MADE ON A MONTHLY BASIS.

SCHEDULE G
(Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No 1545-0047

2010

Open To Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization **MANHATTAN INSTITUTE FOR POLICY RESEARCH, INC.** Employer identification number **13-2912529**

Part I **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

Yes

No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

3. List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

**MANHATTAN INSTITUTE FOR POLICY RESEARCH,
INC.**

Schedule G (Form 990 or 990-EZ) 2010

13-2912529 Page 2

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

Revenue		(a) Event #1 HAMILTON DINNER (event type)	(b) Event #2	(c) Other events NONE	(d) Total events (add col. (a) through col. (c))
		(event type)	(total number)	(total number)	
	1 Gross receipts	1,496,534.			1,496,534.
	2 Less: Charitable contributions	1,371,134.			1,371,134.
	3 Gross income (line 1 minus line 2)	125,400.			125,400.
	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	156,260.			156,260.
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d)				► (156,260.)
	11 Net income summary. Combine line 3, column (d), and line 10				► (-30,860.)

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

Revenue		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
	1 Gross revenue				
	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No _____ %	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No _____ %	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No _____ %	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				► (_____)
	8 Net gaming income summary. Combine line 1, column d, and line 7				► (_____)

9 Enter the state(s) in which the organization operates gaming activities: _____

a Is the organization licensed to operate gaming activities in each of these states?

Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

Yes No

b If "Yes," explain: _____

MANHATTAN INSTITUTE FOR POLICY RESEARCH,
INC.

13-2912529 Page 3

Schedule G (Form 990 or 990-EZ) 2010

11 Does the organization operate gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity operated in:

a The organization's facility Yes No

b An outside facility Yes No

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ► _____

Address ► _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____.

c If "Yes," enter name and address of the third party:

Name ► _____

Address ► _____

16 Gaming manager information:

Name ► _____

Gaming manager compensation ► \$ _____

Description of services provided ► _____

Director/officer Employee Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

SCHEDULE I
(Form 990)

OMB No. 1545-0047

2010

Open to Public
Inspection

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.
► Attach to Form 990.

Department of the Treasury

Internal Revenue Service

Name of the organization

MANHATTAN INSTITUTE FOR POLICY RESEARCH,
INC.

Employer identification number
13-2912529

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Part II can be duplicated if additional space is needed ►

1 (a) Name and address of organization or government	1 (b) EIN	1 (c) IRC section if applicable	1 (d) Amount of cash grant	1 (e) Amount of non-cash assistance	1 (f) Method of valuation (book, FMV, appraisal, other)	1 (g) Description of non-cash assistance	1 (h) Purpose of grant or assistance
CHLOE CONSULTING 20 FIFTH AVENUE, APT 14C, NEW YORK, NY 10011	13-3329563		36,750.	0.			FELLOWSHIP
GRATZER CONSULTING 34 FOXWARREN DRIVE TORONTO, ONTARIO, CANADA	98-0603406		72,000.	0.			FELLOWSHIP

2 Enter total number of section 501(c)(3) and government organizations

3 Enter total number of other organizations

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

► — — — — 2.

Schedule I (Form 990) (2010)

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

OMB No 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
► Complete if the organization answered "Yes" to Form 990,
Part IV, line 23.
► Attach to Form 990. ► See separate instructions.

2010

Open to Public
Inspection

Name of the organization **MANHATTAN INSTITUTE FOR POLICY RESEARCH,
INC.** Employer identification number **13-2912529**

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

<input checked="" type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract
<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study
<input type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Approval by the board or compensation committee

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

a Receive a severance payment or change-of-control payment from the organization or a related organization?

b Participate in, or receive payment from, a supplemental nonqualified retirement plan?

c Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.

5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

a The organization?

b Any related organization?

If "Yes" to line 5a or 5b, describe in Part III.

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

a The organization?

b Any related organization?

If "Yes" to line 6a or 6b, describe in Part III.

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2010

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.
 For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii).
 Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 LAWRENCE MONE	(\$ 349,408.)	60,000.	0.	0.	29,400.	20,653.	459,461.
2 MICHAEL BARREIRO	(\$ 137,470.)	25,000.	0.	0.	18,462.	6,933.	187,865.
3 HOWARD HUSOCK	(\$ 208,907.)	0.	0.	0.	26,141.	21,370.	256,418.
4 BRIAN ANDERSON	(\$ 209,187.)	5,000.	0.	0.	26,400.	20,729.	261,316.
5 HEATHER MACDONALD	(\$ 169,384.)	10,000.	1,575.	20,400.	0.	0.	0.
6 MYRON MAGNET	(\$ 172,320.)	0.	0.	0.	21,000.	14,917.	208,237.
7 STEVEN MALLANGA	(\$ 217,079.)	0.	0.	725.	26,400.	21,271.	265,475.
8 EDMUND MCMAHON	(\$ 160,602.)	10,000.	2,125.	21,000.	0.	0.	0.
9	(\$ 0.)	0.	0.	0.	0.	0.	0.
10	(\$ 0.)	0.	0.	0.	0.	0.	0.
11	(\$ 0.)	0.	0.	0.	0.	0.	0.
12	(\$ 0.)	0.	0.	0.	0.	0.	0.
13	(\$ 0.)	0.	0.	0.	0.	0.	0.
14	(\$ 0.)	0.	0.	0.	0.	0.	0.
15	(\$ 0.)	0.	0.	0.	0.	0.	0.
16	(\$ 0.)	0.	0.	0.	0.	0.	0.

MANHATTAN INSTITUTE FOR POLICY RESEARCH,
INC.

Schedule J (Form 990) 2010

13-2912529

Page 3

Part III **Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

**PART I, LINE 1B: BUSINESS CLASS TRAVEL IS PERMITTED FOR THE PRESIDENT
IN SPECIAL CIRCUMSTANCES.**

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization **MANHATTAN INSTITUTE FOR POLICY RESEARCH,
INC.** Employer identification number **13-2912529**

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	18	838,949.	FAIR MARKET VALUE
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historical structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► (_____)				
26 Other ► (_____)				
27 Other ► (_____)				
28 Other ► (_____)				

29 Number of Forms 8283 received by the organization during the tax year for contributions
for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If "Yes," describe in Part II.

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
30a		X
31		X
32a		X

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) (2010)

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
► Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

2010

Open to Public
Inspection

Name of the organization

MANHATTAN INSTITUTE FOR POLICY RESEARCH,
INC.

Employer identification number
13-2912529

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

RESEARCH AND PUBLICATIONS

EXPENSES \$ 908,167. INCLUDING GRANTS OF \$ 104,309. REVENUE \$ 0.

CENTER FOR MEDICAL PROGRESS

EXPENSES \$ 676,405. INCLUDING GRANTS OF \$ 115,706. REVENUE \$ 0.

CENTER FOR LEGAL POLICY

EXPENSES \$ 632,025. INCLUDING GRANTS OF \$ 76,262. REVENUE \$ 0.

ENERGY CENTER

EXPENSES \$ 554,999. INCLUDING GRANTS OF \$ 462. REVENUE \$ 0.

EMPIRE CENTER

EXPENSES \$ 761,449. INCLUDING GRANTS OF \$ 308. REVENUE \$ 0.

CENTER FOR AMERICAN UNIVERSITY

EXPENSES \$ 739,344. INCLUDING GRANTS OF \$ 316,258. REVENUE \$ 0.

FORM 990, PART VI, SECTION B, LINE 11: THE FORM 990 IS REVIEWED BY THE
AUDIT COMMITTEE AND A COPY OF THE 990 IS DISTRIBUTED TO ALL BOARD MEMBERS.

FORM 990, PART VI, SECTION B, LINE 12C: TRUSTEES REVIEW THE CONFLICT OF
INTEREST POLICY ON AN ANNUAL BASIS. SENIOR FELLOWS REVIEW THE CONFLICT OF
INTEREST POLICY ON AN BI-ANNUAL BASIS.

Name of the organization	MANHATTAN INSTITUTE FOR POLICY RESEARCH, INC.	Employer identification number 13-2912529
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FORM 990, PART VI, SECTION B, LINE 15: THE COMPENSATION OF THE PRESIDENT IS DETERMINED BY THE CHAIRMAN AND THE VICE CHAIRMAN OF THE BOARD. THE PRESIDENT DETERMINES THE COMPENSATION OF ALL OTHER EMPLOYEES.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:
AL, AK, AZ, AR, CA, CO, CT, DE, DC, FL, GA, HI, ID, IL, IN, IA, KS, KY, WY, ME, LA, NE, MT, MO, MS, MN, MI, MD, WI, WV, WA, VA, VT, UT, TX, TN, SD, SC, RI, PA, OR, OK, OH, ND, NC, NY, NM, NJ, NH, NV, MA

FORM 990, PART VI, SECTION C, LINE 19: ALL GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE MADE AVAILABLE UPON REQUEST.

FORM 990, PART XI, LINE 5, CHANGES IN NET ASSETS:

NET UNREALIZED LOSSES ON INVESTMENTS: -142,728.

FORM 990, PART XII, LINE 2C

THE ORGANIZATION'S AUDIT COMMITTEE ASSUMES RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT OF ITS FINANCIAL STATEMENTS AND SELECTION OF AN INDEPENDENT ACCOUNTANT. THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

SCHEDULE A, PART II, LINE 1(E)

DUE TO THE CHANGE OF YEAR-END, COLUMN (E) 2009 INCLUDES AMOUNTS FOR THE CALENDAR YEAR ENDED 12/31/2009 AND THE NINE MONTHS ENDED 09/30/10.

MANHATTAN INSTITUTE FOR POLICY RESEARCH,
INC.

Form 990 (2010)

13-2912529

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)**

2010 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Year Deduction	Ending Accumulated Depreciation
1 EQUIPMENT		06/30/00	SL	5.00	HY16	30,434.				30,434.		0.	30,434.
2 FURNITURE & FIXTURES		06/30/04	SL	3.00	HY16	141,449.				141,449.	141,449.	0.	141,449.
3 FURNITURE & FIXTURES		06/30/05	SL	3.00	HY16	18,892.				18,892.	18,892.	0.	18,892.
4 COMPUTERS		06/30/05	SL	3.00	HY16	18,148.				18,148.	18,148.	0.	18,148.
5 EQUIPMENT/SYSTEM		12/31/07	SL	5.00	HY16	140,800.				140,800.	84,480.	28,160.	112,640.
6 LEASEHOLD IMPROVEMENTS		06/30/04	SL	3.00	HY16	97,012.				97,012.	97,012.	0.	97,012.
7 LEASEHOLD IMPROVEMENTS		06/30/05	SL	3.00	HY16	11,971.				11,971.	11,971.	0.	11,971.
8 FURNITURE & FIXTURES		01/01/08	VAR	5.00	HY16	26,740.				26,740.	16,044.	5,348.	21,392.
9 EQUIPMENT		01/01/09	VAR	5.00	HY16	49,980.				49,980.	9,997.	9,996.	19,993.
10 FURNITURE & FIXTURES		09/30/11	SL	5.00	HY16	92,082.				92,082.		0.	
11 LEASEHOLD IMPROVEMENTS		09/30/11	SL	10.00	HY16	52,248.				52,248.		0.	
* TOTAL 990 PAGE 10 DEPR													43,504.
													471,931.

- If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II and check this box

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

- If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1)

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).	
Type or print	Name of exempt organization MANHATTAN INSTITUTE FOR POLICY RESEARCH, INC.
File by the extended due date for filing your return See instructions.	Employer identification number 13-2912529
	Number, street, and room or suite no. If a P.O. box, see instructions. 52 VANDERBILT AVENUE
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. NEW YORK, NY 10017

Enter the Return code for the return that this application is for (file a separate application for each return)

0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 1041-A	08
Form 990-BL	02	Form 4720	09
Form 990-EZ	01	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06		

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

THE ORGANIZATION

- The books are in the care of ► **52 VANDERBILT AVENUE, NEW YORK, NY - NEW YORK, NY 10017**
Telephone No. ► **212-599-7000** FAX No. ►

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box ► . If it is for part of the group, check this box ► and attach a list with the names and EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until **AUGUST 15, 2012**
- 5 For calendar year **OCT 1, 2010**, and ending **SEP 30, 2011**
- 6 If the tax year entered in line 5 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period
- 7 State in detail why you need the extension

ADDITIONAL TIME IS NECESSARY IN ORDER TO PREPARE A COMPLETE AND ACCURATE TAX RETURN.

8a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	8a	\$ 0.
b	If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$ 0.
c	Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	8c	\$ 0.

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ► *John P. T.* Title ► *Partner*

Date ► **5/11/12**

Form 8868 (Rev. 1-2011)